

ANNUAL REPORT  
OF THE  
RECEIPTS AND EXPENDITURES  
OF THE  
TOWN OF FRANKLIN,  
FROM MARCH 1 1865, TO MARCH 1,  
1866.

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BOSTON:  
PRINTED BY J. B. CHISHOLM, 50 SCHOOL STREET.

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## Money Granted, March, 1865.

Granted for Roads and Bridges,	-	-	-	-	\$1,200
“ “ Schools,	-	-	-	-	2,500
“ “ Refunding,	-	-	-	-	1,547
“ “ Paying Debts,	-	-	-	-	1,600
“ “ “ Interest on do.	-	-	-	-	1,000
“ “ “ Town Charges,	-	-	-	-	3,800
Total,					<hr/> \$11,647

## Town Officers.

Bill of Jas. G. Ray,	for services as Selectman,	-	\$20	00
" Gardner Adams,	" "	-	22	50
" J. H. Wardsworth,	" "	-	22	50
" Horatio Kingsbury,	" "	-	25	50
" Seth Partridge,	" "	-	7	50
" S. W. Richardson,	for services as Assessor and cash paid out, postage, stationary, & 49 days		79	65
" Wm. Rockwood,	services as Assessor, 18 "		27	00
" H. S. Morse,	" " 11½ days,		17	25
" H. Kingsbury,	" " 20 "		30	00
" Nelson Newell,	" " 22 "		33	00
" G. W. Nason,	for services as Constable,			
	Notifying town officers,	- -	\$2	50
	Warning 8 town meetings, and Printing Warrants.	36	00	} 40 50
	Altering and posting warrants,	2	00	
" Erastus Adams,	for services as Constable in case of Robert Graham,	- .	\$2	50
	Enforcing dog law,	- -	7	50
" A. A. Russeque, Clerk,				} 10 00
	Recording and indexing 36 births,		\$5	60
	" " " 20 marriages,		2	00
	" " " 56 deaths,		7	60
	Making 2 lists of voters,	- -	2	50
	" Reports to Adj. General,	-	2	00
	" " Secretary of State,		3	00
	" " Provost Marshall,		5	00
	Records of perambulating town lines of Selectmen on roads, &c.	- -	15	00
	Revenue and postage stamps	-	5	51
	Express,	- - - -	4	00
				52 21
" A. A. Russeque,	for services as Treasurer and Collector,	- - - -	\$25	00
	for services extra,	- -	25	00
	Collecting taxes,	- -	203	87
				253 87
" Samuel Hunt,	for services as School Com- mittee 23½ days,	- - - -	35	25
" S. W. Squire,	for services as School Com- mittee, 55½ days,	- - -	83	25
	for making Report,	- -	5	00
	2 boxes for books,	- -		50
				88 75
				440 00
	Total,	- - -	\$765	48



# Paid for Schools from March 1st, 1865, to March 1st, 1866.

## *SCHOOL No. 1.*

Paid Abbie Guild, teaching 12 weeks,	-	-	\$36 00
" G. M. Colvin, " 12 "	-	-	96 00
" A. A. Noble, " 12 "	-	-	96 00
" G. F. Woodward, " 3 months,	-	-	168 00
" Arvil Daniels, care of school room,	-	-	2 50
" C. L. Stewart, " "	-	-	4 50
" For glass and setting, " "	-	-	1 40
" Jason Tower, $2\frac{1}{4}$ cords wood,	-	-	15 02
" G. H. Partridge, cutting " "	-	-	4 25
			<hr/>
			483 67

## *SCHOOL No. 2.*

" Addie Nourse, teaching 12 weeks,	-	-	\$84 00
" A. B. Haws, " 12 "	-	-	96 00
" A. P. Woodward, 1 cord wood,	-	-	6 50
" " " cutting " "	-	-	2 50
" A. G. Pike, for setting glass,	-	-	99
" " " " lumber,	-	-	11 41
" Repairing lock,	-	-	2 00
" A. G. Pike, $4\frac{1}{2}$ days' labor on school-house,	-	-	11 25
			<hr/>
			214 65

## *SCHOOL No. 3.*

" A. A. Ballou, teaching 11 weeks,	-	-	\$66 00
" Abbie Guild, " 10 "	-	-	75 00
" M. B. Haws, " 3 "	-	-	22 50
" E. E. Metcalf, " 11 2-5 "	-	-	63 40
" A. A. Barrows, " 8 1-5 "	-	-	61 50
" M. J. Burr, " 12 "	-	-	96 00
" T. D. Bauer, " 3 months,	-	-	168 00
" E. Hartshorn, 3 cords wood,	-	-	18 00
" A. G. Metcalf, $4\frac{1}{2}$ " " "	-	-	29 37
" T. B. Allen, 1 " " "	-	-	3 50
" T. D. Morse, cutting $6\frac{1}{2}$ cords wood,	-	-	17 00
" Munro Morse, " $3\frac{1}{2}$ " " "	-	-	7 00
" William Lincoln, care of school-room,	-	-	2 00
" D. C. Cotton, stove funnel and repairs school-room,	-	-	10 35
" B. Ballou, repairing school-room,	-	-	1 00
" A. H. Morse, $\frac{1}{2}$ cord wood,	-	-	2 25
" N. C. Newell, 1 " " "	-	-	8 00
			<hr/>
			655 87

## *SCHOOL No. 4.*

" H. E. Morse, teaching 12 weeks,	-	-	\$66 00
" A. M. Alden, " 12 "	-	-	96 00
" S. Fisher, care of school-room,	-	-	3 00
" A. E. Howard, for glass and setting,	-	-	4 73
			<hr/>
			169 73

*SCHOOL No. 5.*

Paid Anna A. Daniels, teaching 12 weeks,	-	\$66 00	
" " " " 12 " "	-	72 00	
" H. & J. H. Kingsbury, 2½ cords wood, cutting same,	21	00	
" S. Fisher, care of school-room,	-	3 45	
" Repairs on school-house,	-	55	
			<hr/> 163 00

*SCHOOL No. 6.*

" H. M. Metcalf, teaching 12 weeks,	-	\$78 00	
" A. A. Noble, " 7½ " "	-	52 50	
" G. W. Bacon, 1 cord wood,	-	8 50	
" J. W. Metcalf, wood, care of S. house, cutting wood,	10	75	
" S. Fisher, 1½ cord wood,	-	12 38	
" " " sundry articles for school-room,	-	9 05	
			<hr/> 171 18

*SCHOOL No. 7.*

" M. J. Burr, teaching 10 weeks,	-	\$84 00	
" P. M. Penniman, ½ cord wood and cutting,	-	4 80	
" L. Brown, 1 " " "	-	10 75	
" " " care school-room and water pail,	-	2 44	
			<hr/> 101 99

[Winter term not closed.]

*SCHOOL No. 8.*

" A. A. Noble, teaching 12 weeks,	-	\$84 00	
" G. M. Colvin, " 12 " "	-	90 00	
" L. W. Daniels, 2 cords wood,	-	14 00	
" William Rockwood, 1 " " "	-	4 25	
" T. Russell, for cutting wood,	-	7 00	
" " " " care of school-room,	-	4 00	
" Setting glass in school-room,	-	1 20	
			<hr/> 204 45

*SCHOOL No. 9.*

" Alice Barber, teaching 12 weeks,	-	\$84 00	
" " " " 12 " "	-	90 00	
" J. H. Wardsworth, wood,	-	16 75	
" J. T. Pike, care of school-room,	-	4 00	
" Repairs on " " "	-	10 19	
" A. A. Russegue, crayons,	-	38	
" " " broom,	-	56	
			<hr/> 205 88

*SCHOOL No. 10.*

" M. E. Grant, teaching 12 weeks,	-	\$84 00	
" " " " 12 " "	-	84 00	
" H. E. Briggs, for wood and cutting,	-	12 75	
" Elias Blake, building fires,	-	2 77	
" A. A. Russegue, broom,	-	50	
			<hr/> 184 02

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\$2,554 44

## Printing, School Books, &c.

Paid Printing 400 Auditor's Reports,	-	-	-	\$26 65
" " 300 School " "	-	-	-	23 80
" Taggard & Thompson, for School Books,	-	-	-	25 65
" C. W. Stewart, " " "	-	-	-	36 21
" " Tax " "	-	-	-	7 00
" 50 Circulars, - - -	-	-	-	2 00
" 400 blanks for Assessors, - - -	-	-	-	12 00
				\$133 31

## Roads and Bridges.

Paid on 83 bills to various persons for Repairs of Highways,	-	-	-	\$1,172 35
" on 35 bills to various persons for special Highway work,	-	-	-	\$1,069 69
				\$2,242 04

## Liquor Agent's Account ending March 1st, 1866.

Amount of Liquor on hand March 1, 1865,	-	-	-	\$261 03
Paid Government License,	-	-	-	25 00
" for 3 gallons Blackberry Wine,	-	-	-	4 65
" " 5 " Cognac Brandy,	-	-	-	45 00
" " 41½ " Medford Rum,	-	-	-	101 68
" " 35½ " Whiskey,	-	-	-	124 25
" " 40 " Alcohol,	-	-	-	172 00
" " 20 " H. Gin,	-	-	-	93 00
" " 1 keg for same,	-	-	-	2 30
" " 3 dozen London Porter,	-	-	-	10 00
" " cases for same,	-	-	-	63
" " analyzing the above Liquor,	-	-	-	5 51
" Commission on " "	-	-	-	31 80
" Freight on " "	-	-	-	70
" Express " "	-	-	-	2 80
" Fare to Boston and back,	-	-	-	1 50
" Carting Liquor,	-	-	-	95
" Salary of Town Agent,	-	-	-	75 00
				\$957 80
Profit to the Town,	-	-	-	38 57
				\$996 37

March 1, 1866.—Liquor on hand,	-	-	\$322 20
17 barrels, kegs and fawcets,	-	-	25 33
Value of two months' unexpired License,	-	-	4 17
Received for sales of Liquor,	-	-	644 67
			\$996 37



## Aid to Soldiers' Families.

Paid Geo. W. Thompson	\$48 00	Paid H. B. Manley	\$12 28
" Seth Blake	48 00	" Granville Mearse	17 70
" A. B. Adams	78 84	" S. H. Jordon	19 36
" Geo. Clark	19 84	" W. Remmick	48 00
" W. H. Baldwin	34 28	" G. A. Taylor	15 84
" W. A. Bassett	53 60	" J. F. Barnes	12 00
" Marcus Gilmore, jr.	48 00	" L. W. Adams	19 70
" C. M. Nason	48 00	" B. McGuire	40 28
" Jos. Day	35 40	" C. Wood	24 00
" Andrew Furguson	17 28	" H. F. Boyle	12 00
" J. M. Ryan	79 20	" J. A. Ryan	17 56
" L. F. Williams	72 00	" G. O'Brien	12 00
" Daniel Taft	36 00	" H. A. Dean	48 00
" T. J. Russell	59 12	" S. W. Keys	100 20
" W. H. Thomas	29 28	" G. W. White	32 00
" J. M. Fisher	29 42	" P. Slimler	12 00
" G. L. Rixford	32 00	" J. Barren	16 00
" H. A. Jordon	4 00	" C. H. Mason	12 00
" J. F. Fitzpatrick	88 00	" C. McNaughton	12 00
" C. H. Wilson	21 40	" C. K. Ross	36 00
" W. F. King	35 40	" C. Mullen	28 56
" A. L. E. Holbrook	36 00	" F. Wheedon	120 00
" H. A. Bliss	28 66	" S. G. Furber	20 00
" Nathan Clark	44 00		

\$ 1713 20

## On Account of Borrowed Money.

	<i>Principal.</i>	<i>Interest.</i>
Paid A. H. Morse, - - -	\$2,000 00	\$83 00
" E. A. Daniels, Committee, - -	2,000 00	
" Dedham Savings Institution, -	3,000 00	373 00
" G. W. Thompson, - - -	100 00	5 80
" Piam Bullard Estate, - - -	300 00	17 50
" Alfred Jordon, - - -	160 00	11 80
" Relief Shepard, - - -	200 00	11 60
" Hannah Baker, - - -	150 00	19 95
" Wm. Phipps, - - -	300 00	17 50
" Rebecca Clark, - - -	175 00	10 15
" Nancy Hartshorn, - - -	122 00	10 15
" Elizabeth Pickering, - - -	50 00	10 65
" Joel Daniels, - - -	-	39 37
" Achar Scott, - - -	-	48 00
" Cynthia Daniels, - - -	-	14 13
" L. A. King, - - -	-	14 67
" A. A. Russegue, Trustee, - -	-	240 00
" Laura Willson, - - -	-	17 50
" S. H. Willson, - - -	-	2 50
" C. T. Nye, - - -	-	75 00
" Thos. Foley, - - -	-	55 00
" W. Graham, - - -	-	2 50
" Expirience Morse, - - -	-	17 50
" G. A. Taylor, - - -	25 00	
	8,582 00	
Total, - - -		9679, 27

# Poor at Almshouse.

Paid salary to Joseph Conant,	-	-	-	\$300 00
" Geo. W. Nason, Overseer's bill,	-	-	-	30 00
" Jason Tower,	"	"	-	25 00
" T. B. Allen,	"	"	-	20 00
" For Labor on farm,	-	-	-	22 00
" " Cleaning house, &c.	-	-	-	7 87
" " Cow,	-	-	-	60 00
" " do.	-	-	-	75 00
" " Potatoes,	-	-	-	90
" " Vinegar,	-	-	-	1 70
" " Braiding straw,	-	-	-	1 00
" " Baker's bill,	-	-	-	7 99
" " Washing Machine,	-	-	-	14 50
" " Grass,	-	-	-	9 50
" D. C. Cotton, bill for repairs,	-	-	-	24 74
" Pierce,	"	"	-	11 50
" for pork, beef and tripe,	-	-	-	74 19
" " Oven mouth, G. W. Nason,	-	-	-	2 25
" Dr. W. B. Nolon, medical attendance,	-	-	-	1 00
" Robert Stewart, repairs wagon and cart,	-	-	-	9 80
" H. Barnes, coffin, tolling bell, &c.	-	-	-	7 50
" do. repairing harness,	-	-	-	1 00
" for Phosphate,	-	-	-	31 05
" " Lime,	-	-	-	3 40
" " Wood saw,	-	-	-	2 00
" " Garden seeds,	-	-	-	2 66
" " Haying tools,	-	-	-	3 71
" " Soap,	-	-	-	5 46
" " Repairing harness, &c.	-	-	-	7 95
" " Flour, grain and meal,	-	-	-	243 47
" " Groceries,	-	-	-	208 54
" " Dry goods and clothing,	-	-	-	86 99
" " Grass seed,	-	-	-	31 64
" " Purchases by J. Conant,	-	-	-	-
" Wm. Sullivan, labor on farm,	-	-	-	15 00
" J. Shean,	"	"	-	1 50
" W. Chamberlain, for clothing,	-	-	-	20 65
" for pigs,	-	-	-	32 00
" " Cutting coat,	-	-	-	1 50
" " Fish,	-	-	-	9 00
" French for pants,	-	-	-	6 87
" for meat and groceries,	-	-	-	27 57
" " Sundries,	-	-	-	10 85
" " do.	-	-	-	19 48
" " Blacksmith's bill, J. Hood,	-	-	-	18 95
" H. B. Smith, account from pass-book,	-	-	-	6 76

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\$1,504 44

## CREDITS AT ALMSHOUSE.

Rec'd for Eggs	sold,	-	\$3 29
" " Old iron	"	-	66
" " Soap grease,	"	-	67
" " Old copper,	"	-	1 54
" " Old brass,	"	-	5 55
" " Butter and milk	"	-	1 84
" " Calves,	"	-	30 44
" " Labor,	-	-	50
" " Cranberries,	.	-	10 00
" " Labor paid from farm,		-	16 50
" " Paid for clothing from farm,		-	20 65
" " Pigs paid	" "	-	32 00
" " Tailor's work paid	" "	-	1 50
" " Fish paid	" "	-	9 00
" " Clothing	" "	-	6 87
" " Meat and groceries	" "	-	27 57
" " Sundries,	-	-	30 33
Deduct,			<u>198 91</u>
Paid from treasury,			<u>\$1,305 53</u>

## Result at Almshouse to the Town.

Appraisal at Poor House,		Appraisal at Poor House,	
March 1, 1865,	- \$1,317 79	March 1, 1865,	- \$1,442 37
Interest of House,	- 180 00	Receipts from Poor farm,	198 91
Expenses for items,	- 1,474 11	Paid from Treasury,	- 1,360 95
Expenses by Keeper,	- 30 33		
	<u>\$3,002 23</u>		<u>\$3,002 23</u>

## Names of Inmates at Almshouse during the Year.

Ezra Daniels,	Age	79	Abigail B. Hall,	Age	95
Rufus Gay,	"	77	Hannah Rockwood,	"	64
Francis Willinms,	"	61	Rebecca Whiting,	"	77
George W. Daniels,	"	20	Cally Ware,	"	72
William Walker,	"	9	Lorinda Guild,	"	37
Joel Guild,	"	59	Lydia Hardy,	"	63

Strangers, 22 nights.

Average number, 11 2-3 persons.

Present number of persons at Almshouse, 12.

Average cost to support each person at Almshouse, \$116 65 10-35 per annum; \$2 24 17-52 per week.

The Overseers estimate improvements on Poor Farm for ditching, draining, &c., which is not estimated in the above, \$70 00.

## Poor out of Almshouse.

Paid State Lunatic Hospital, for board of Abbie		
W. Blake from Jan. 1, 1865, to Jan. 1, 1866,	\$169 43	
" Charges for same,	19 53	
" State Reform School for board Daniel Shaw		
from Jan. 1, 1865, to Jan. 1, 1866,	26 00	
" Also for boarding William W. Scott, from		
Jan. 1, 1865, to Jan. 1, 1866,	26 00	
" Nautical Branch of State Reform School for		
boarding Wm. W. Kenney from Oct. 4,		
1864, to Jan. 1, 1866,	32 21	
" Also for boarding Wm. H. Robinson, from		
May 2, 1865, to Jan. 1, 1866,	17 21	
" State Industrial School for Girls for board of		
Elizabeth J. Wiggin from June 16, to June 24		
and from Aug. 11, to Oct. 1, 1865,	4 25	
" Hiram Luke, bill for attendance on N. S. Grow		
family,	34 00	
" Town of Holliston, aid for N. S. Grow family,	19 79	
" Daniels & Batchelor " " "	84 54	
" Town of Holliston " Eliza Frost,	20 00	
" George W. Nason for removing Wm. Wales to		
Hospital in Worcester,	18 63	
" G. W. Nason, for boarding Lydia Hardy 21		
weeks,	10 50	
		\$482 09

## Miscellaneous Expenses.

Paid State Tax,		\$5,452 00
" County Tax,		743 11
" Discount on Taxes,		1,195 94
" Abated by Assessors,		87 26
" " Town,		26 69
" Henry Bemas, return of 30 deaths,		3 00
" Dr. S. Atwood, " 12 births,		3 00
" Dr. George King, " 6 "		1 50
" Dr. W. B. Nolon, " 7 "		1 75
" " " services in case of R. Grehen,		4 00
" Receipt of Wm. C. Long H Cook order,		27 00
" School Dist. their portion of tax,		98 38
" S. B. Scott, return of 10 deaths,		1 00
" C. M. Nason for mowing center cemetery,		6 00
" " " trimming trees "		6 00



Paid S. B. Scott for gates, irons and labor, city cemetery, - - -	3 25
" N. Staples for mowing city cemetery, -	4 00
" " setting gate-posts, &c. city cemetery, -	2 00
" Legal advice relative to school districts, -	5 00
" for running boundary line between Franklin and Bellingham, - - -	1 50
" J. H. Wardsworth for 25 chestnut poles, -	18 75
" Jonas Kimball for taking care of Henry Earl, sick with varioloid, &c. - - -	25 00
" Town of Bellingham, one-half expense for erecting bound posts, - - -	7 75
" V. R. Combs. services case of Photers Fisk -	2 00
" S. W. Richardson attendance and travel " -	3 33
" Elisha Richardson, " " " " -	6 66
" Waldo Daniels, " " " " -	6 98
" E. L. Metcalf, " " " " -	8 00
" A. E. Danlels and nine others appraisal of school-house property, - - -	30 00
" Waldo Daniels, for survey and plan of Poor farm, - - - -	9 00
" E. L. Metcalf, for survey of Poor farm and searching records 1865. - - -	18 65
" Boston Journal, advertising for teachers, -	3 00
" W. H. Healey, for brick and carting same, -	6 00
" Robt Stewart, repairing settees, - -	8 00
" A. H. Morse, four loads sand, - -	1 00
" E. E. & O. F. Metcalf, for lumber, - -	7 18
" A. A. Russegue, nails, &c. - - -	7 71
" D. C. Cotton, labor, hooks, &c. - - -	2 07
" P. B. Lewis, " - - -	22 50
" " lime, laths and nails, - - -	3 38
" Seth Blake, 69 lbs. paint, - - -	17 08
" " for putty, paste, &c. - - -	3 40
" " for labor, - - -	31 91
" E. L. & O. F. Metcalf, repairing sash, -	1 50
" " " setting glass, - - -	1 00
" L. F. Rich, for labor, - - -	12 63
" James Gilmore, " - - -	1 50
" Wm. Sullivan, " - - -	25 65
" Walker & Co., bill paper, - - -	10 00
" Smith Fisher, for care of Town Hall, -	5 00
" " for wood, &c. - - -	2 75
" Horatio Stockbridge, Auditor, - -	10 00
" Sabin Hubbard for shingles, nails and lumber for Poor house, - -	30 33
" " for 10 days' labor on same, -	35 00

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\$8,057 09



Paid the several tax payers in town, their proportion of the appraised value of their several School House property, as per statement of Treasurer,	-	-	-	-	2,182 29
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### Recapitulation.

Cash in Treasury March 1, 1866,	-	-	\$1,672 73
Tax bills,	-	-	104 77
Notes,	-	-	25 90
Interest, Hartshorn on note,	-	-	2 96
" Rec'd of State Treasurer on State aid,	-	-	51 26
" " Dedham Savings Bank,	-	-	5,000 00
" Refunded from State Treasury,	-	-	200 00
" Rec'd State School Fund,	-	-	110 45
" " of State Treasurer on State Aid account,	-	-	3,900 00
" " of Town of Bellingham,	-	-	25 71
" " State Corporation Tax,	-	-	133 32
" " Interest on Taxes,	-	-	1 79
" " Note of Poor Farm Committee,	-	-	2,000 00
" " of Lucie Dean. tuition, Dist. No. 3,	-	-	1 50
" " of T. D. Bauer, for wood.	-	-	1 25
" " for Taxes assessed by request,	-	-	3 76
" " of Adams Daniels. late collector,	-	-	10 88
" " Tax bills committed for 1865,	-	-	20 643 20
" " for sales of Liquor Agent,	-	-	644 67
" " for use of Town Hall	-	-	31 50
" " G. L. Millr, peddlers', license,	-	-	8 00
Errors corrected, bills Nos. 91, 154 and 162,	-	-	9 14
Excess of credits,	-	-	18
			<hr/>
			\$34,582 97

### CREDITS.

Paid Town Officers,	-	-	\$765 48
" for Schools,	-	-	2,554 44
" " Printing, stationery and books,	-	-	133 31
" " Repairs of Highways,	-	-	1,172 35
" " Special Highways,	-	-	1,069 69
" " Liquor and salary of Agent,	-	-	696 77
" " Aid to Soldiers,	-	-	1,713 20
" " Principal on Borrowed Money,	-	-	8,582 00
" " Interest " "	-	-	1,097 27
" Pauper account at Almshouse,	-	-	1,305 53
" " " out of " "	-	-	482 09
" Miscellaneous Expenses,	-	-	8,057 09

**Paid Assessments to tax-payers for their School**

House property,	-	-	- 2,182 29
Cash due from Treasurer,	-	-	- 4,175 66
Uncollected Taxes in Treasurer's hands,	-	-	- 356 75
			<hr/>
			\$34,343 92

I find, as appears by Treasurer's book, Highway work, both ordinary and special, for 1865,	\$2,481 09
Also, Highway Surveyor's books with accompanying vouchers' work, both ordinary and special, in 1865,	- 2,242 04
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\$239 05	

Showing a discrepancy in the two accounts.

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### Statement of the Treasurer.

The Town is now indebted for Borrowed Money,—

5	Promissory Notes due January 1, 1867,	- \$1,525 00
3	" " " " 1, 1868,	- 2,000 00
1	" " " " 1, 1869,	- 1,500 00
4	" " " " 1, 1876 & 1880,	4,000 00
1	" " " April 25, 1866,	- 5,000 00
2	" " " on demand,	- 1,025 00
		<hr/>
		\$15,050 00
Also due tax-payers of the several school districts for School House property,		- 87 16
		<hr/>
		\$15,137 16

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### REMARKS.

In making up the preceding Report I have made use of books, statements and vouchers for items specified. I found a large number of bill and statements lacking the proper vouchers. Statement No. 162, amounting to \$2182.29, not having received the appraisal and apportionment of the several Schoolhouse property, I place it in the Report as presented.

## VOTE OF THE TOWN.

PASSED MARCH, 1859.

*Voted*, That the fiscal year of the Town begin on the 15th day of March, and end on the last day of February next ensuing, annually, and that all accounts, whatever kind or nature, shall be made up specific and in detail, by proper vouchers for items of all the several receipts on account of the Town during each fiscal year; and that all demands against the Town shall be presented to the Selectmen for settlement prior to the 20th day of February, annually; that an Auditor be chosen annually by the Town, whose duty shall be to examine all accounts which have been approved by the proper vouchers and are correctly cast, and make out and cause to be printed, specifically and in detail, the several items contained in said accounts, each under their appropriate heads to meet the matter and kinds of the several grants of money. The Auditor shall also publish the exact state of the finances of the Town, ending the last day of February, annually. Also the returns of the Highway Surveyors at the close of every year, annually.

Also an estimate to be furnished as appears to them necessary for the expenditures of the Town the next ensuing year. That all the officers in the Town of their respective duties be required to render all needful assistance to carry all the foregoing into effect.

And that all necessary books, accounts, returns, estimates, and other evidences regarding the subject matter, shall be placed in the hands of said Auditor, on or before the first Monday of March, annually.

That 400 copies of said Auditor's Report be by him distributed to the Voters in said Town on or before the 1st Monday in April annually.

That all the requirements of the foregoing, so far as regards the Auditor's Report, shall begin and take effect with the Receipts and Expenditures of the past year ending Feb. 28th, and that the respective officers of the town shall make to the Auditor all necessary returns and render to him all the items of Receipts and Expenditures of the past year on or before the 12th day of March.

FRANKLIN, MARCH, 1866.

CHAS. W. STEWART, AUDITOR.









